

Retailers are authorized to convert from the gross receipts to the gross sales basis of filing Retailers' Occupation Tax returns pursuant to 86 Ill. Adm. Code 130.401. (This is a GIL).

May 2, 2001

Dear Xxxxx:

This letter is in response to your letter dated April 13, 2001. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), which can be accessed at the Department's Website at <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

In your letter, you have stated and made inquiry as follows:

We are requesting the Illinois Department of Revenue for authorization to file our Retailers' Occupation Tax returns on the gross sales basis.

Due to the amount of our sales and to the number of our staff, we have found it very difficult and time consuming to track our receipts on a cash basis for sales tax purposes, and to also maintain records on an accrual basis of accounting for income tax and accounting purposes.

If you have any questions, or need any additional information, please feel free to call.

Thank you for writing to the Department about your filing situation. Retailers are authorized to convert from the gross receipts to the gross sales basis pursuant to 86 Ill. Adm. Code 130.401(a), enclosed.

We have forwarded your letter to the Department's Sales Tax Processing Division. If you have further questions about your filing status, please contact that office.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Very truly yours,

Karl W. Betz  
Associate Counsel

KWB:msk  
Enc.